



CT-24
SF 48478
Revised 7/97

Indiana Department of Revenue

P.O. Box 901

Indianapolis, IN 46206-0901

**OUT-OF-STATE LICENSED CIGARETTE DISTRIBUTOR'S
MONTHLY CIGARETTE TAX RETURN**

For the period of _____, _____

Name of License Holder (as indicated on license)		Mailing Address		Cigarette Distributor's License#	
City or Town	County	State	Zip Code	Federal ID Number	

STAMPED CIGARETTE STOCK ACCOUNT

1. Ending Inventory of Stamped Cigarettes (From attached Schedule CT-11)	1
2. Wholesale and/or Retail Sales (From attached Schedule CT-12G)	2
3. Sales to Indiana Distributors (From attached Schedule CT-12F)	3
4. Indiana Stamped Cigarettes Returned to Manufacturer (From attached Schedule CT-13) ..	4
5. Total (Add Lines 1-4)	5
6. Purchases of Stamped Cigarettes (From attached Schedule CT-12C)	6
7. Indiana Stamped Cigarettes Returned to Warehouse (From attached Schedule CT-12H) ...	7
8. Beginning Inventory of Stamped Cigarettes	8
9. Total (Add Lines 6-8)	9
10. Number of Cigarettes Stamped During Period (Line 5 minus Line 9)	10
11. Tax on Stamped Cigarettes (Multiply Line 10 by current tax rate)	11

CIGARETTE TAX STAMP ACCOUNT

	A	B	C
	Full Roll Stamps \$ Value	Partial Roll and Wides Stamps \$ Value	25's Special Stamps \$ Value
1. Beginning Inventory of Tax Stamps			
2. Purchases of Tax Stamps (From attached Schedule CT-11)			
3. Total Inventory (Add Lines 1 and 2)			
4. Ending Inventory of Tax Stamps (From attached Schedule CT-11)			
5. Total Stamps Used (Line 3 minus Line 4)			
6. Total Cigarette Tax Stamps Used (Add Line 5 of columns A, B and D)			

I hereby declare under penalties of perjury that the information contained in this return, including accompanying schedules and statements, is true, correct and complete to the best of my knowledge and belief.

Signature of Taxpayer or Agent	Title
Telephone Number ()	Date

IMPORTANT: A RETURN MUST BE FILED EACH MONTH WITHIN 15 DAYS FOLLOWING THE LAST DAY OF THE PERIOD BEING REPORTED.

INSTRUCTIONS FOR FORM CT-24

- A. Indicate the period and year for which the return is being filed in the appropriate spaces provided.
- B. Indicate the Licensed Cigarette Distributor's name, address, license number, city or town, county, state, zip code and federal identification number in the appropriate spaces provided.

STAMPED CIGARETTE STOCK ACCOUNT

Stamped Cigarette - Any cigarette which have an Indiana cigarette stamp affixed to the original package, regardless if another state's stamp is also affixed.

Line #1: Ending Inventory of Stamped Cigarettes - Indicate the number of stamped cigarettes in inventory at the close of business on the last day of the reporting period. This figure must be supported by filing an itemization of these cigarettes on Schedule CT-11.

Line #2: Wholesale and/or Retail Sales - Indicate the number of stamped cigarettes removed from the warehouse and sold at wholesale or placed in your vending machines. This figure must be supported by an itemization of each sale on Schedule CT-12G.

Line #3: Sales to Indiana Licensed Distributors - Indicate the number of stamped cigarettes sold to Indiana licensed cigarette distributors. This figure must be supported by filing an itemization of each sale on Schedule CT-12F.

Line #4: Indiana Stamped Cigarettes Returned to Manufacturer - Indicate the number of Indiana stamped cigarettes returned to manufacturer for credit. This figure must be supported by filing an itemization of each cigarette returned to the manufacturer on Schedule CT-13.

Line #5: Total - Indicate the sum of Lines #1, 2, 3 and #4.

Line #6: Purchases of Stamped Cigarettes - Indicate the total number of Indiana stamped cigarettes purchased during the reporting period. This figure must be supported by filing an itemization of each purchase on Schedule CT-12C.

Line #7: Indiana Stamped Cigarettes Returned to Warehouse - Indicate the number of Indiana stamped cigarettes returned to your warehouse. This figure must be supported by filing an itemization of each shipment on Schedule CT-12H.

Line #8: Beginning Inventory of Stamped Cigarettes - Indicate the number of Indiana stamped cigarettes in inventory at the beginning of the reporting period. (NOTE: This figure must agree with the ending inventory of the previous reporting period.)

Line #9: Total - Indicate the total of Lines #6, 7 and #8.

Line #10: Number of Cigarettes Stamped During Period - Indicate the difference of Line #5 minus Line #9.

Line #11: Tax on Stamped Cigarettes - Indicate the total of Line #10 multiplied by the current tax rate.

CIGARETTE TAX STAMP ACCOUNT

Only those licensed cigarette distributor's that buy unstamped cigarettes are required to complete this section..

This is an inventory of the Indiana cigarette tax stamps.

Line #1: Beginning Inventory of Tax Stamps - Indicate the value of all cigarette stamps not affixed to original packages in inventory at the beginning of the period in columns A, B and C (NOTE: A, B & C These figures must agree with the closing inventory of the previous reporting period).

Line #2: Purchases of Tax Stamps - Indicate the value of cigarette tax stamps purchased during the reporting period in columns A, B and C. These figures must be supported by filing an itemization of these purchases on Schedule CT-11.

Line #3: Total Inventory of Tax Stamps - Indicate the total of Lines #1 and #2 of columns A, B and C in the appropriate spaces.

Line #4: Ending Inventory of Tax Stamps - Indicate the value of all cigarette stamps not affixed to original packages in inventory at the close of business on the last day of the reporting period. This figure must be supported by filing an itemization of these stamps on Schedule CT-11.

Line #5: Total Stamps Used - Indicate the total of Line #3 minus Line #4 in columns A, B and C.

Line #6: Total Cigarette Tax Used - Indicate the total of Line #5 of columns A, B and C.